

1/32

FIG. 1

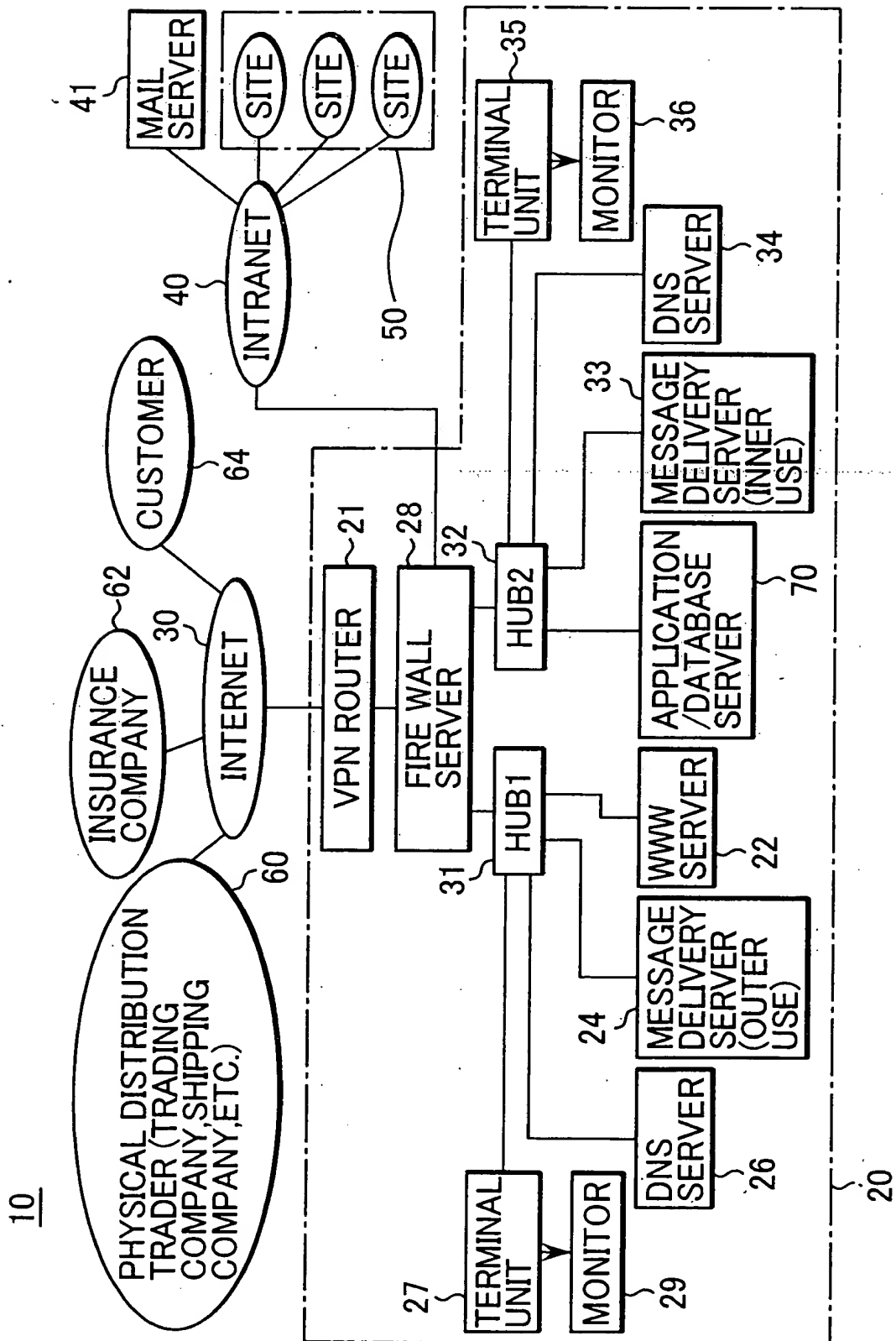


FIG.2

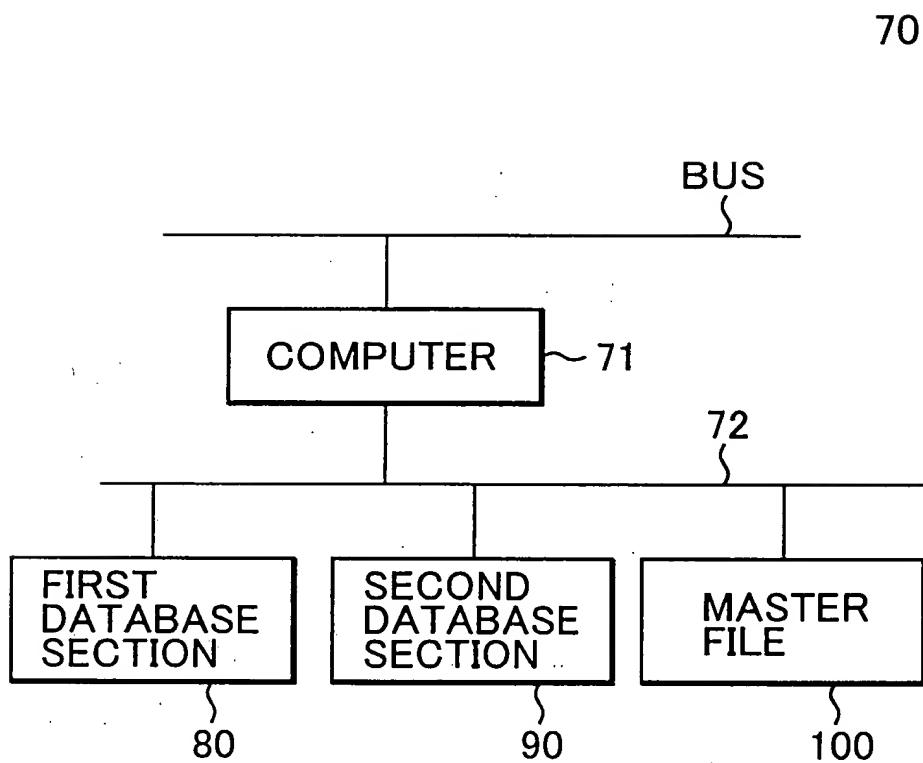
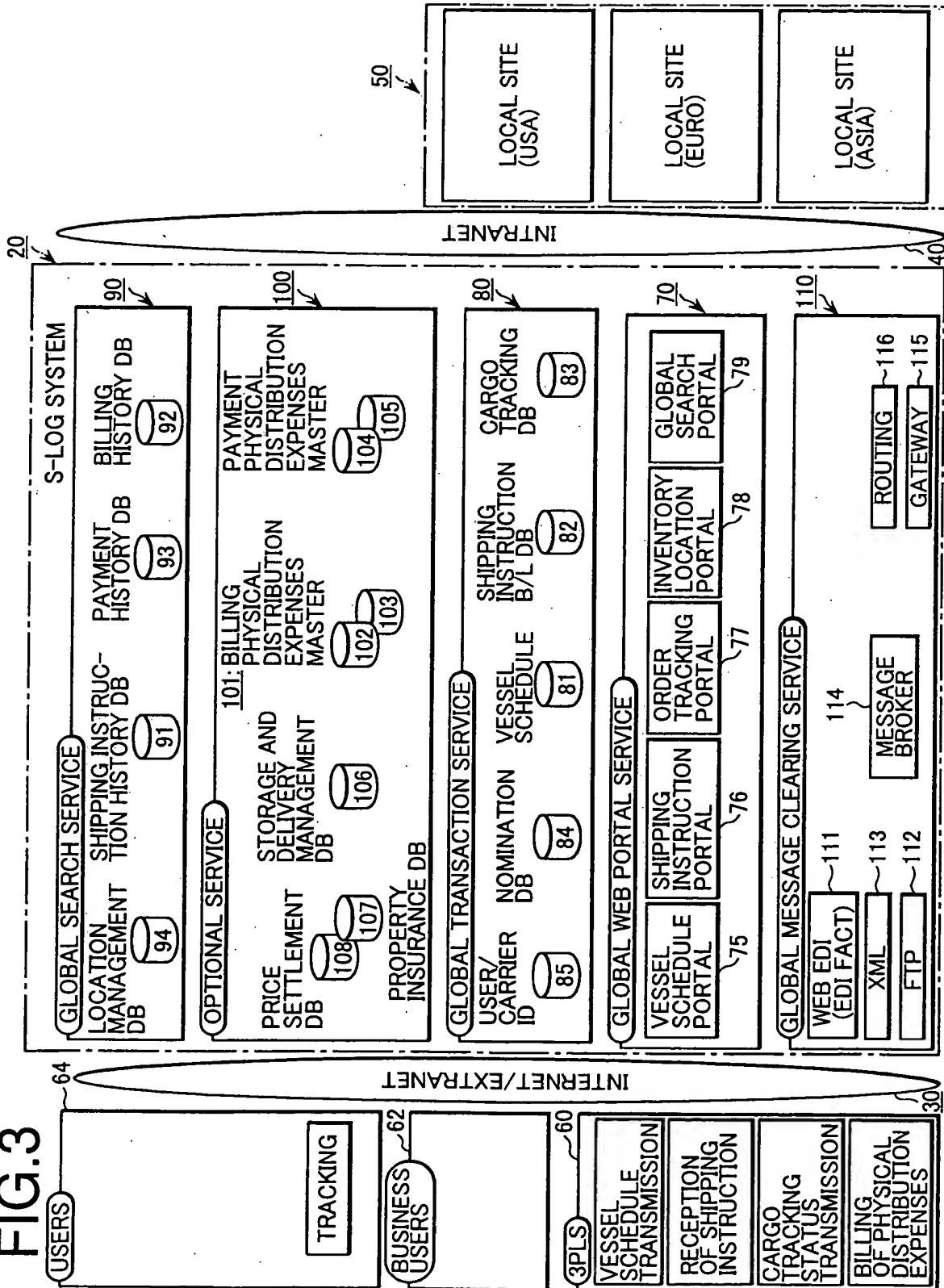


FIG.3



**FIG. 4**

<EUROPE AREA SERVICE(99 DEC)>

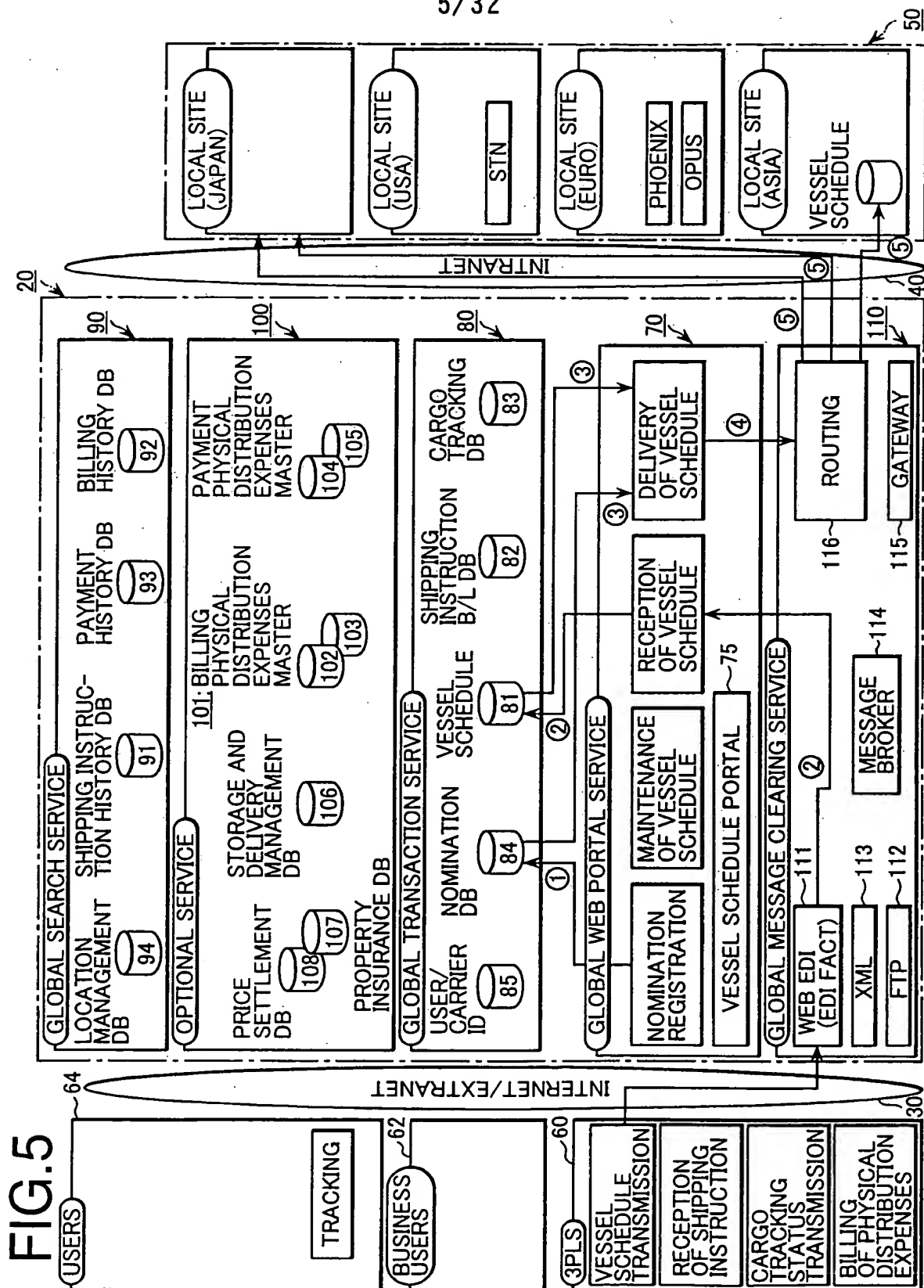
# VESSEL SCHEDULE

<EUROPE AREA SERVICE(99 DEC)>

TOKYO

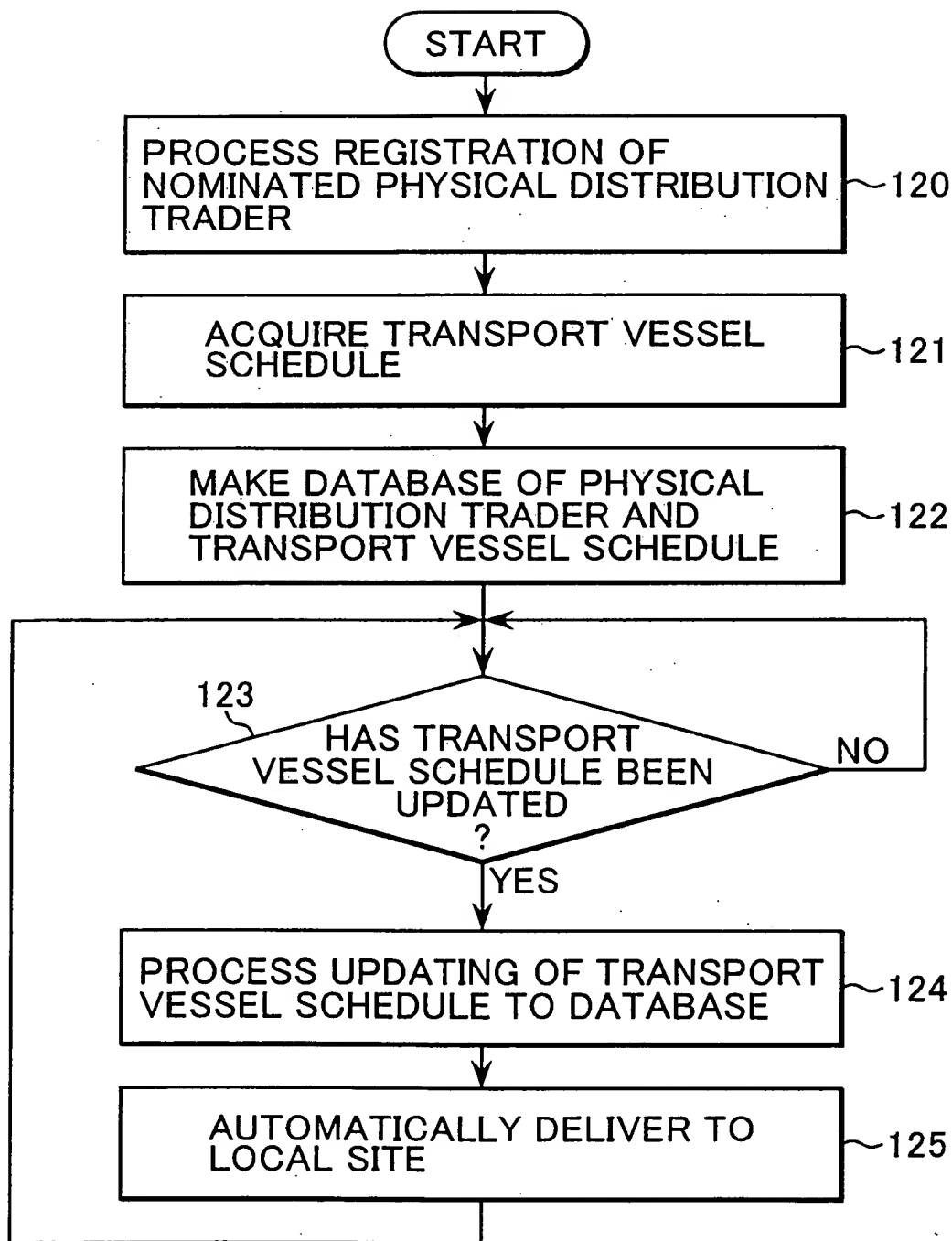
| JUDGE                    | CUSTOMER                 | VESSEL NAME              | VOY NO                   | MCC                      | D/O                      | WEEK                     | CARRIER                  | BROKER                   | CY                       | ETD                      | ETA                      | POL                      | POD                      | DEST                     |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 12/ 3                    | ESPANA                   | MING DYNASTY             | 313W                     | M                        | 12/ 3                    | FRI                      | ACS                      | SAC                      | 12/10                    | 12/11                    | 1/14                     | YOK                      | BCN                      | BCN                      |
| <input type="checkbox"/> | SOPOR                    | MING DYNASTY             | 313W                     | M                        | 12/ 3                    | FRI                      | ACS                      | SAC                      | 12/10                    | 12/11                    | 1/14                     | YOK                      | BCN                      | BCN                      |
| <input type="checkbox"/> | ECL(ESP/PORT)            | BUNGA RAYA DUA           | 10WM50                   | <input type="checkbox"/> | 12/ 3                    | FRI                      | OOO                      | SAC                      | 12/ 8                    | 12/10                    | 1/ 5                     | YOK                      | BCN                      | BCN                      |
| 12/10                    | ESPANA                   | MING FIDELITY            | 313W                     | M                        | 12/10                    | FRI                      | ACS                      | SAC                      | 12/17                    | 12/18                    | 1/21                     | YOK                      | BCN                      | BCN                      |
| <input type="checkbox"/> | SOPOR                    | MING FIDELITY            | 313W                     | M                        | 12/10                    | FRI                      | ACS                      | SAC                      | 12/17                    | 12/18                    | 1/21                     | YOK                      | BCN                      | BCN                      |
| <input type="checkbox"/> | ECL(ESP/PORT)            | NEDLLOYD AFRICA          | 13WM51                   | <input type="checkbox"/> | 12/10                    | FRI                      | OOO                      | SAC                      | 12/15                    | 12/17                    | 1/12                     | YOK                      | BCN                      | BCN                      |
| 12/16                    | ESPANA                   | HYUNDAI INFINITY         | 313W                     | M                        | 12/16                    | THU                      | ACS                      | SAC                      | 12/24                    | 12/25                    | 1/28                     | YOK                      | BCN                      | BCN                      |
| <input type="checkbox"/> | SOPOR                    | HYUNDAI INFINITY         | 313W                     | M                        | 12/16                    | THU                      | ACS                      | SAC                      | 12/24                    | 12/25                    | 1/28                     | YOK                      | BCN                      | BCN                      |
| <input type="checkbox"/> | ECL(ESP/PORT)            | NEDLLOYD EUROPA          | 13WM52                   | <input type="checkbox"/> | 12/17                    | FRI                      | OOO                      | SAC                      | 12/22                    | 12/24                    | 1/19                     | YOK                      | BCN                      | BCN                      |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 12/ 3                    | ITALIA                   | MING DYNASTY             | 313W                     | M                        | 12/ 3                    | FRI                      | ACS                      | SAC                      | 12/10                    | 12/11                    | 1/12                     | YOK                      | GOA                      | MIL                      |
| <input type="checkbox"/> | FCL(ITALIA)              | MING DYNASTY             | 313W                     | M                        | 12/ 7                    | TUE                      | APL                      | SAC                      | 12/10                    | 12/11                    | 1/ 5                     | YOK                      | GOA                      | MIL                      |
| 12/10                    | ITALIA                   | MING FIDELITY            | 313W                     | M                        | 12/10                    | FRI                      | ACS                      | SAC                      | 12/17                    | 12/18                    | 1/19                     | YOK                      | GOA                      | MIL                      |
| <input type="checkbox"/> | FCL(ITALIA)              | MING FIDELITY            | 313W                     | M                        | 12/14                    | TUE                      | APL                      | SAC                      | 12/17                    | 12/18                    | 1/12                     | YOK                      | GOA                      | MIL                      |
| 12/16                    | ITALIA                   | HYUNDAI INFINITY         | 313W                     | M                        | 12/16                    | THU                      | ACS                      | SAC                      | 12/24                    | 12/25                    | 1/26                     | YOK                      | GOA                      | MIL                      |
| <input type="checkbox"/> | FCL(ITALIA)              | HYUNDAI INFINITY         | 313W                     | M                        | 12/20                    | MON                      | APL                      | SAC                      | 12/24                    | 12/25                    | 1/19                     | YOK                      | GOA                      | MIL                      |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 12/ 1                    | SONORD                   | P&O NEDLLOYD KOWLOON     | 08WA50                   | M                        | 12/ 1                    | WED                      | OOO                      | SAC                      | 12/ 8                    | 12/10                    | 1/17                     | TYO                      | HAM                      | OPH                      |
| <input type="checkbox"/> | FCL(SONORD)              | P&O NEDLLOYD KOWLOON     | 08WA50                   | <input type="checkbox"/> | 12/ 3                    | FRI                      | OOO                      | SAC                      | 12/ 8                    | 12/10                    | 1/10                     | TYO                      | HAM                      | OPH                      |

5/32



6/32

FIG.6



7/32

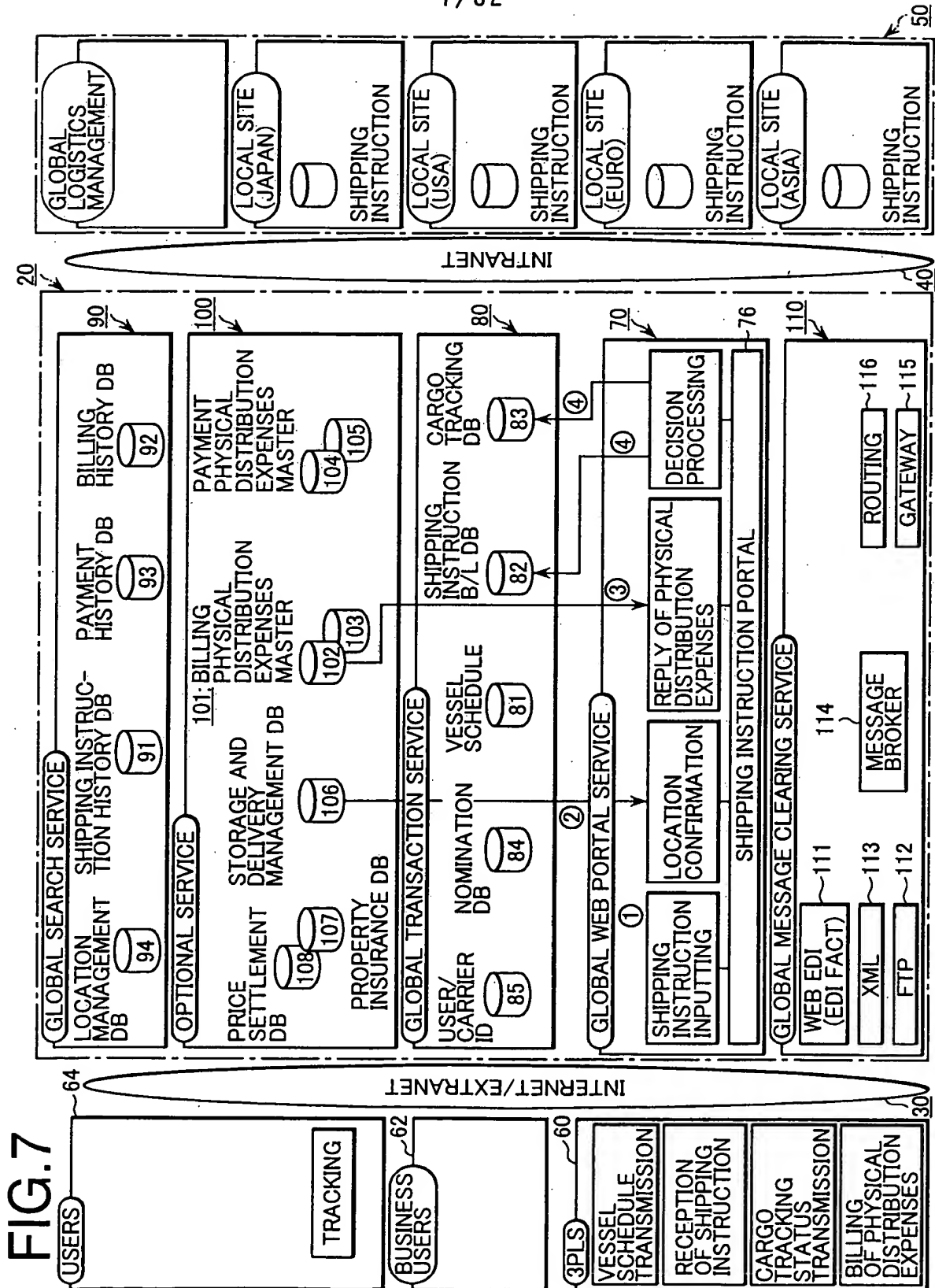


FIG.8

SHIPPING INSTRUCTION INPUTTING

PLEASE INPUT SHIPPING INSTRUCTION INFORMATION

CUSTOMER P/O NO.

B/G P/O NO.

SHIPPING LOCATION

SHIPPING LOCATION ADDRESS

REQUESTED DATE OF SHIPPING  SET

PHYSICAL DISTRIBUTION EXPENSE BILLING

PHYSICAL DISTRIBUTION EXPENSE BILLING ADDRESS

CUSTOMER CODE 251011

DELIVERY LOCATION (CONSIGNEE)

DELIVERY LOCATION ADDRESS

REQUESTED DELIVERY TIME  SET

PHYSICAL DISTRIBUTION EXPENSES BILLING TIMING

TRANSPORT SERVICE GRADE

8/32

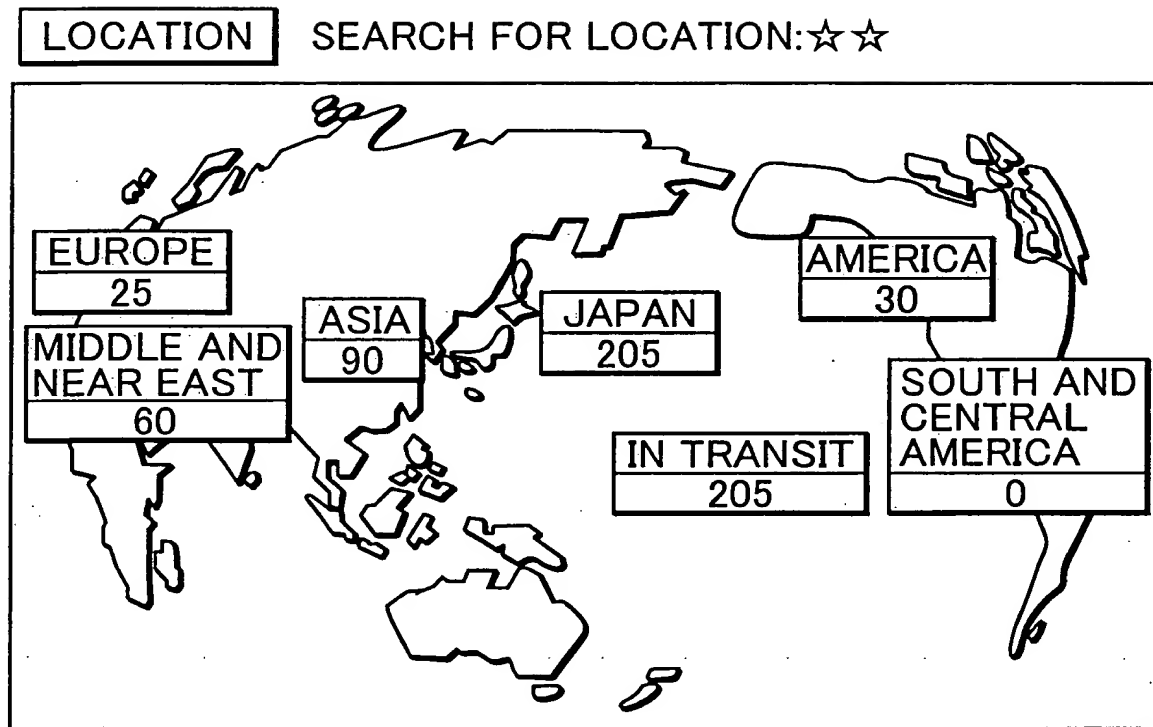
ADDITION OF PRODUCT TO BE TRANSPORTED

| PRODUCT CODE  | QUANTITY  | ADDITION  |
|---|---|---|
| <input style="width: 100%; height: 100%;" type="text"/> | <input style="width: 100%; height: 100%;" type="text"/> | <input style="width: 100%; height: 100%;" type="text"/> |



9/32

FIG.9



| OWNER | PRODUCT CODE | NAME OF PRODUCT AND PARTS | QUANTITY | LOCATION |
|-------|--------------|---------------------------|----------|----------|
| × ×   | AR42987      | ☆☆-505                    | 10       | HKSN001  |
| △ △   | AR42987      | ☆☆-505                    | 20       | USSN333  |
| × × × | AR42987      | ☆☆-505                    | 30       | EUSN444  |
| □ □ □ | AR42987      | ☆☆-505                    | 10       | JPSN111  |
| ○ ○ ○ | AR77777      | ☆☆ MX TOWER               | 15       | HKSN001  |
| △ △ △ | AR00011      | ☆☆ C1XE                   | 20       | HKSN001  |

FIG.10

SHIPPING INSTRUCTION DECISION

SHIPPING INSTRUCTION RECEIVED NORMALLY

SHIPPING INSTRUCTION RECEPTION NO. (D/O NO.)

1999912281123

TOTAL AMOUNT OF PHYSICAL DISTRIBUTION EXPENSES

¥10,000

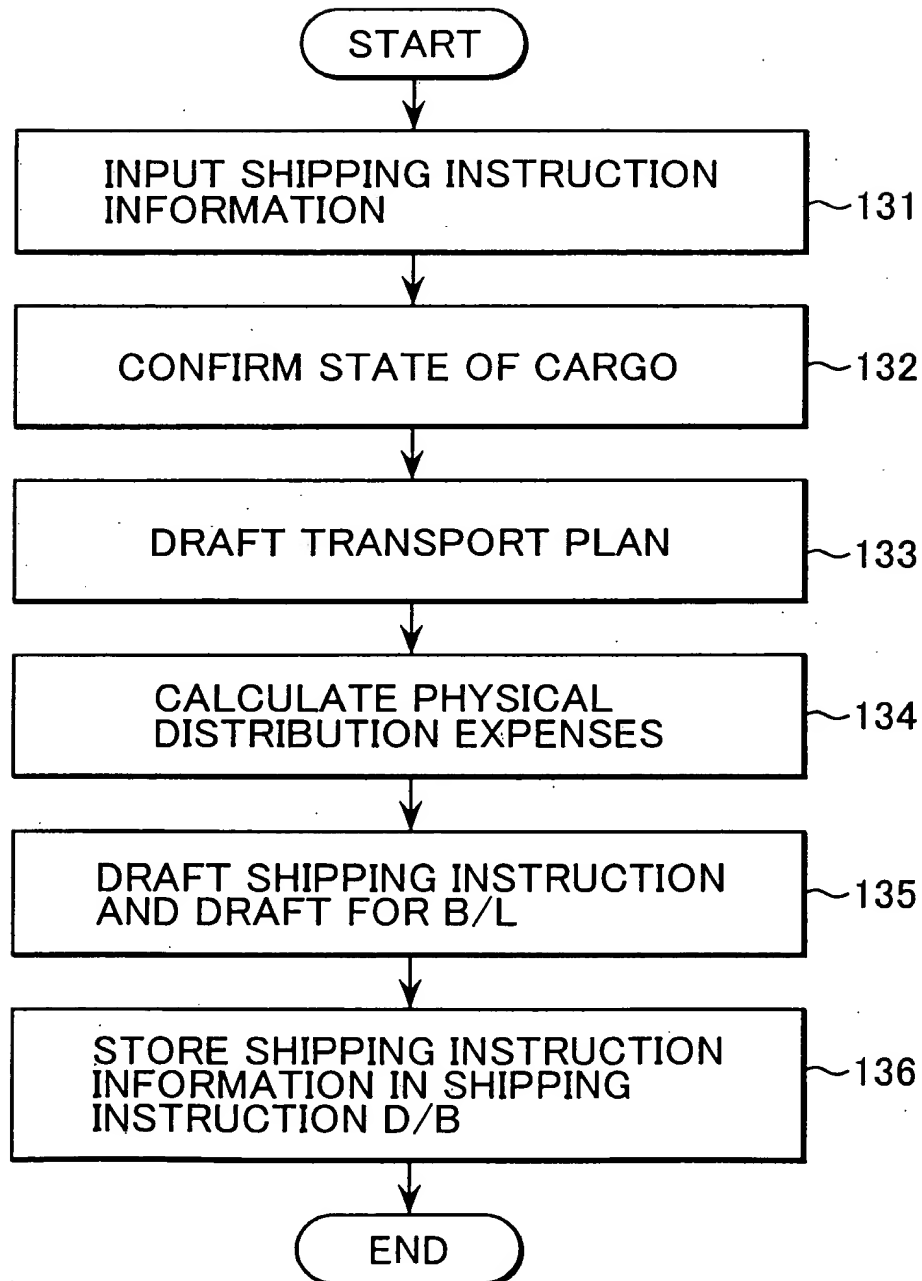
DETAILS OF SHIPPING INSTRUCTION

|   |   |   |                          |
|---|---|---|--------------------------|
| CUSTOMER P/O NO.                              | 1234  | CUSTOMER CODE                                 | 251011                   |
| B/G P/O NO.                                   | 1234  | DELIVERY LOCATION (CONSIGNEE)                 | <input type="checkbox"/> |
| SHIPPING LOCATION                             | x x   | DELIVERY LOCATION ADDRESS                     | x x x x                  |
| SHIPPING LOCATION ADDRESS                     | △△△△  | REQUESTED DELIVERY DAY/TIME                   | 1999/12/30 10:00         |
| REQUESTED DATE OF SHIPPING                    | 1999/12/28  | PHYSICAL DISTRIBUTION EXPENSES BILLING TIMING | DELIVERY TIME            |
| PHYSICAL DISTRIBUTION EXPENSE BILLING         | 000   | TRANSPORT SERVICE GRADE                       | T1                       |
| PHYSICAL DISTRIBUTION EXPENSE BILLING ADDRESS | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |   |                          |
| TRANSPORT DETAILS                             |   |   |                          |
| PRODUCT CODE                                  | PRODUCT NAME  |   | QUANTITY                 |
| AR42967                                       | ☆☆-505  |   | 10                       |

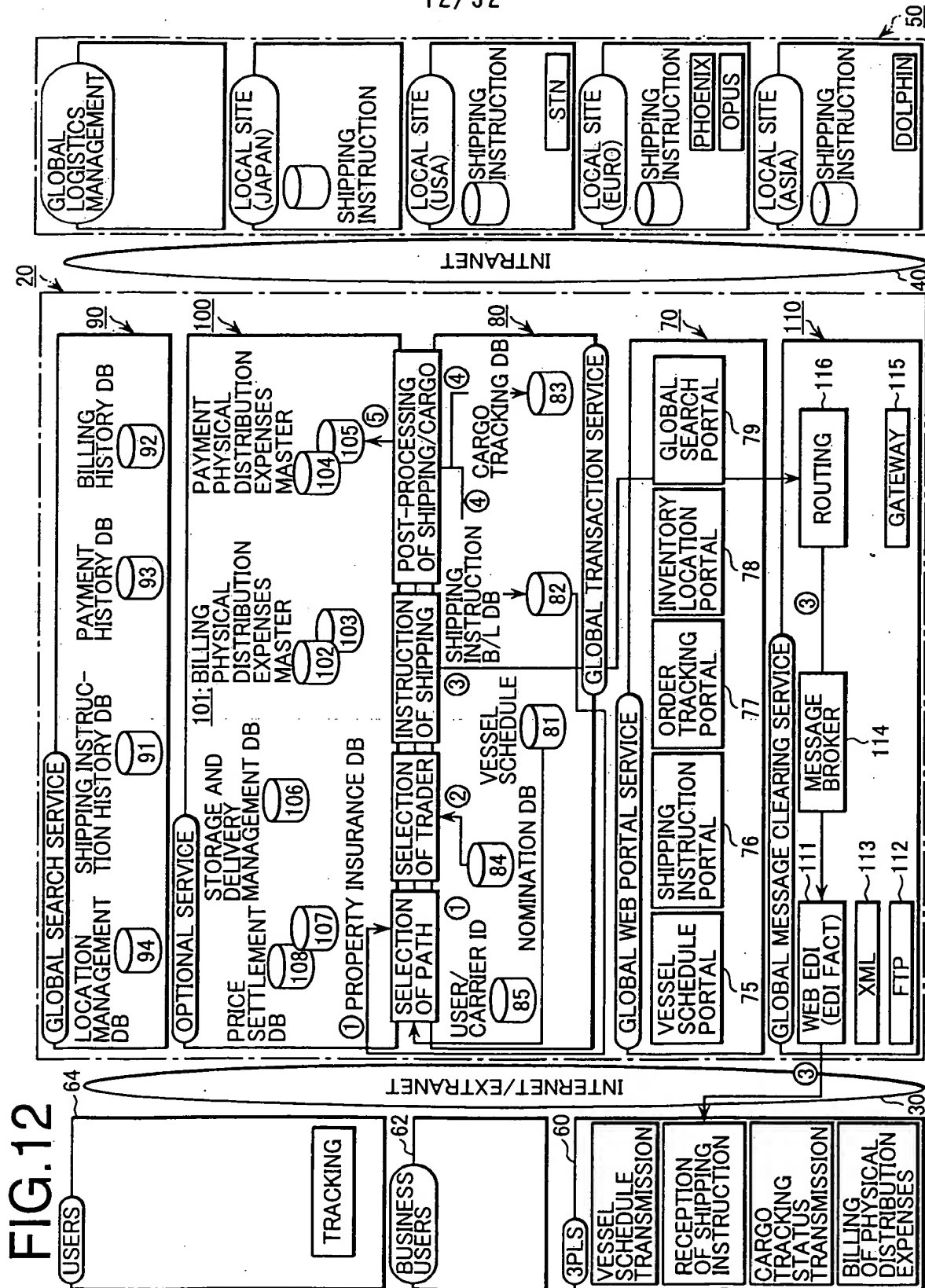
RETURN

11/32

FIG.11

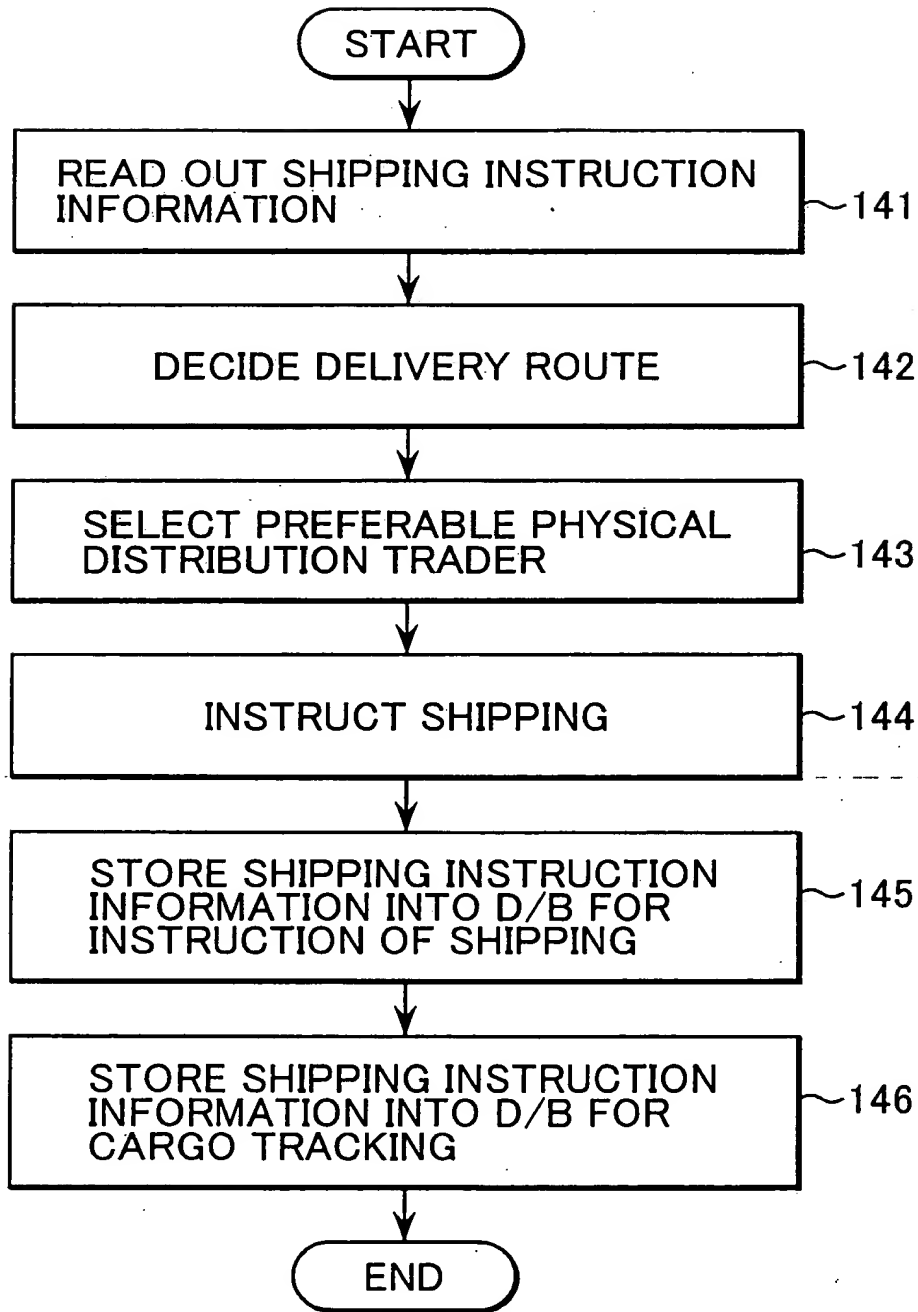


12/32

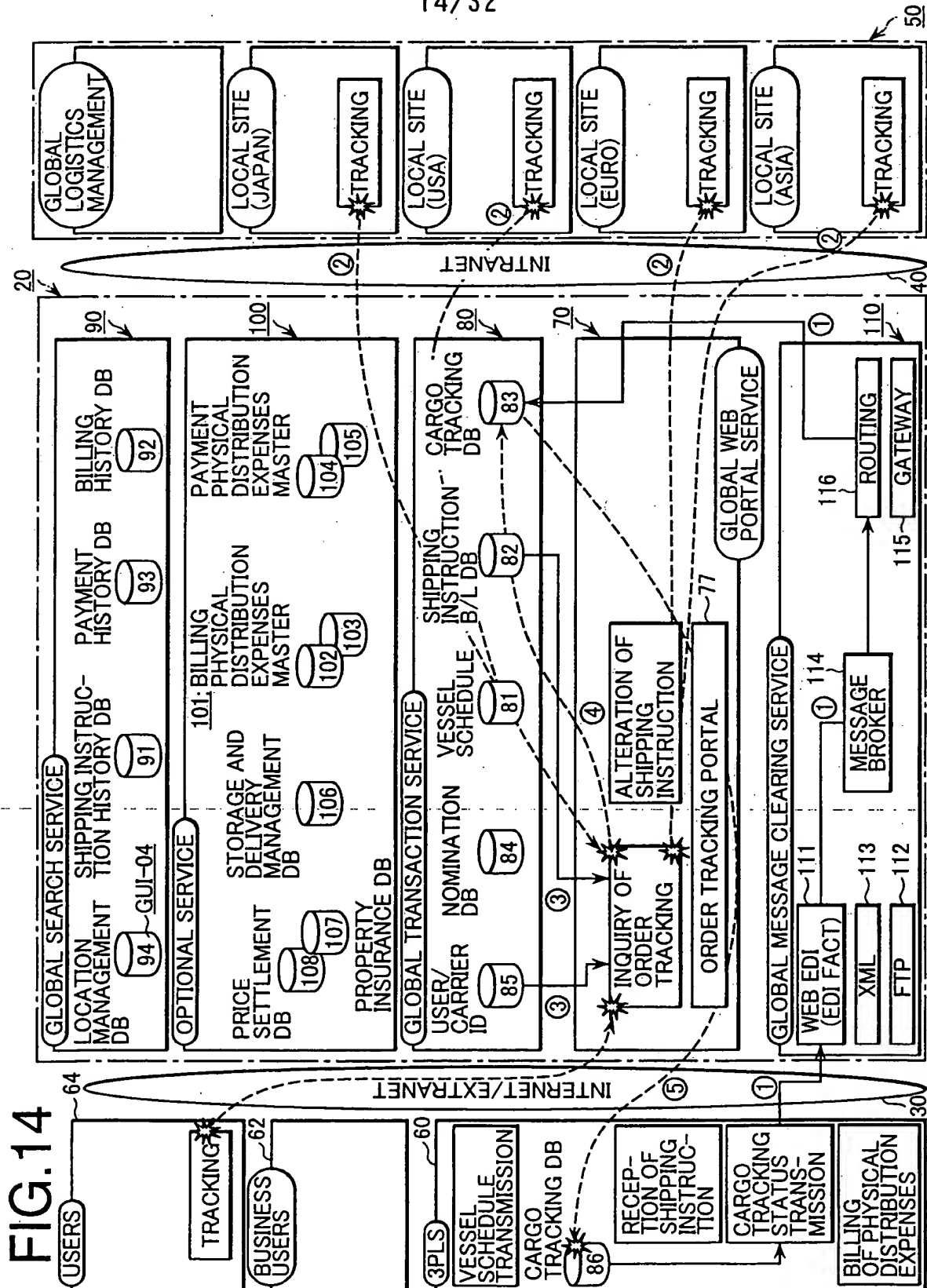


13/32

FIG.13



14/32



15/32


FIG.15


CARGO STATUS


CARGO STATE UNDER TRANSPORT IN CHARGE OF MR./MS.-----

| D/O NO. | CARGO | SHIPPING→CUSTOMS CLEARANCE→ETD→<br>DELIVERY OF CARGO | REQUESTED<br>DATE OF<br>DELIVERY | 3PL | DETAILS | SHIPPING<br>INSTRUC-<br>TION |
|---------|-------|--|----------------------------------|-----|---------|------------------------------|
|---------|-------|--|----------------------------------|-----|---------|------------------------------|

## CARGO UNDER TRANSPORT

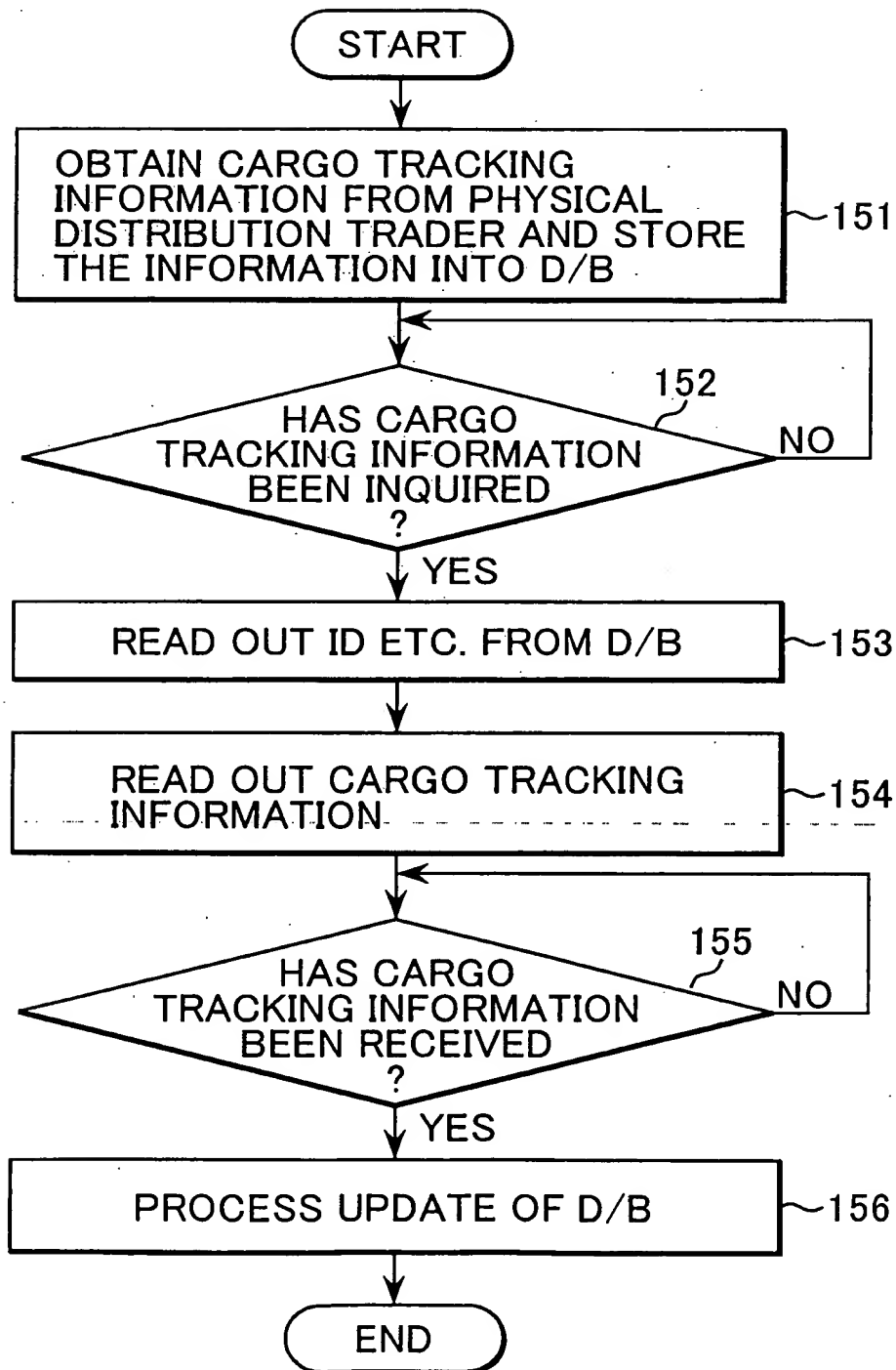
|                                      |   |                           |                                       |                      |                                  |     |         |                 |
|--------------------------------------|---|---------------------------|---------------------------------------|----------------------|----------------------------------|-----|---------|-----------------|
| 199912281123<br>CONTENTS<br>OF CARGO |  |                           |                                       |                      | REQUESTED<br>DATE OF<br>DELIVERY | Δ Δ | DETAILS | ALTERA-<br>TION |
|                                      |   | COMPLETION<br>OF SHIPPING | COMPLETION<br>OF CUSTOMS<br>CLEARANCE | COMPLETION<br>OF ETD |                                  |     |         |                 |
|                                      |   | 1999/12/27                | --                                    | --                   |                                  |     |         |                 |
|                                      |   | 10:10                     | --                                    | --                   |                                  |     |         |                 |

|                                      |   |                           |                                       |                      |                                  |     |         |                 |
|--------------------------------------|---|---------------------------|---------------------------------------|----------------------|----------------------------------|-----|---------|-----------------|
| 199912202100<br>CONTENTS<br>OF CARGO |  |                           |                                       |                      | REQUESTED<br>DATE OF<br>DELIVERY | □ □ | DETAILS | ALTERA-<br>TION |
|                                      |   | COMPLETION<br>OF SHIPPING | COMPLETION<br>OF CUSTOMS<br>CLEARANCE | COMPLETION<br>OF ETD |                                  |     |         |                 |
|                                      |   | 1999/12/24                | 1999/12/25                            | 1999/12/24           |                                  |     |         |                 |
|                                      |   | 9:00                      | 13:00                                 | 13:00                |                                  |     |         |                 |

|                                      |  |                           |                                       |                      |                                  |     |         |                                       |
|--------------------------------------|--|---------------------------|---------------------------------------|----------------------|----------------------------------|-----|---------|---------------------------------------|
| 199912201500<br>CONTENTS<br>OF CARGO |  |                           |                                       |                      | REQUESTED<br>DATE OF<br>DELIVERY | x x | DETAILS | DISAP-<br>PROVE OF<br>ALTERA-<br>TION |
|                                      |  | COMPLETION<br>OF SHIPPING | COMPLETION<br>OF CUSTOMS<br>CLEARANCE | COMPLETION<br>OF ETD |                                  |     |         |                                       |
|                                      |  | 1999/11/15                | 1999/12/05                            | 1999/12/23           |                                  |     |         |                                       |
|                                      |  | 9:00                      | 13:00                                 | 15:00                |                                  |     |         |                                       |

16/32

FIG.16





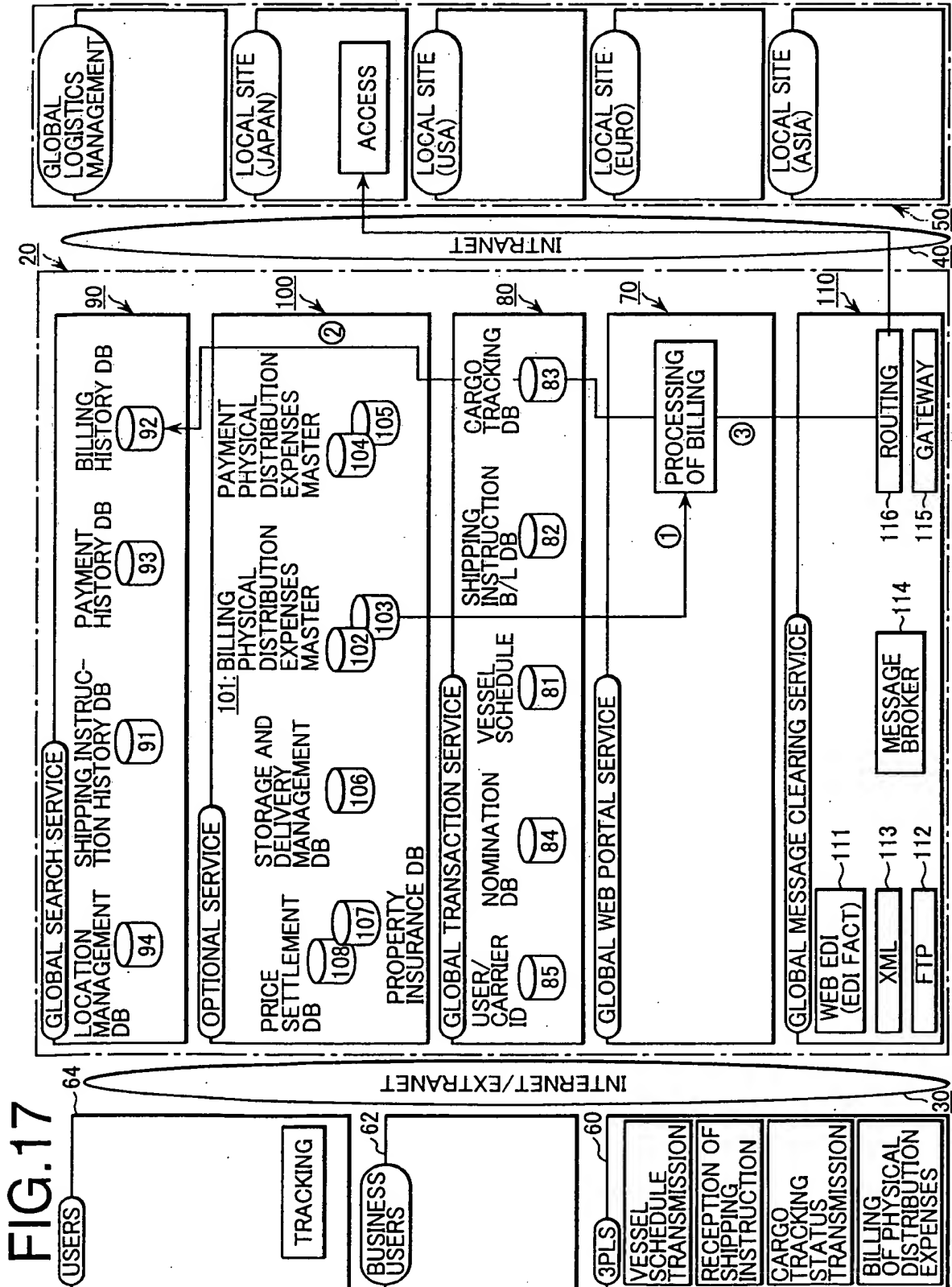
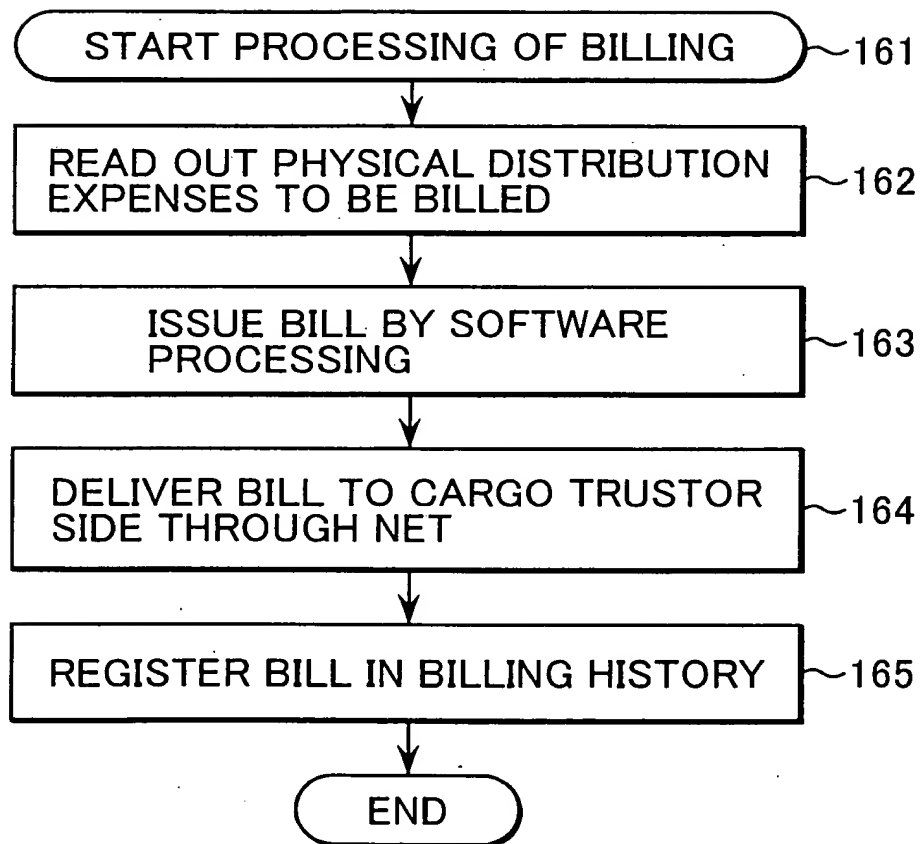
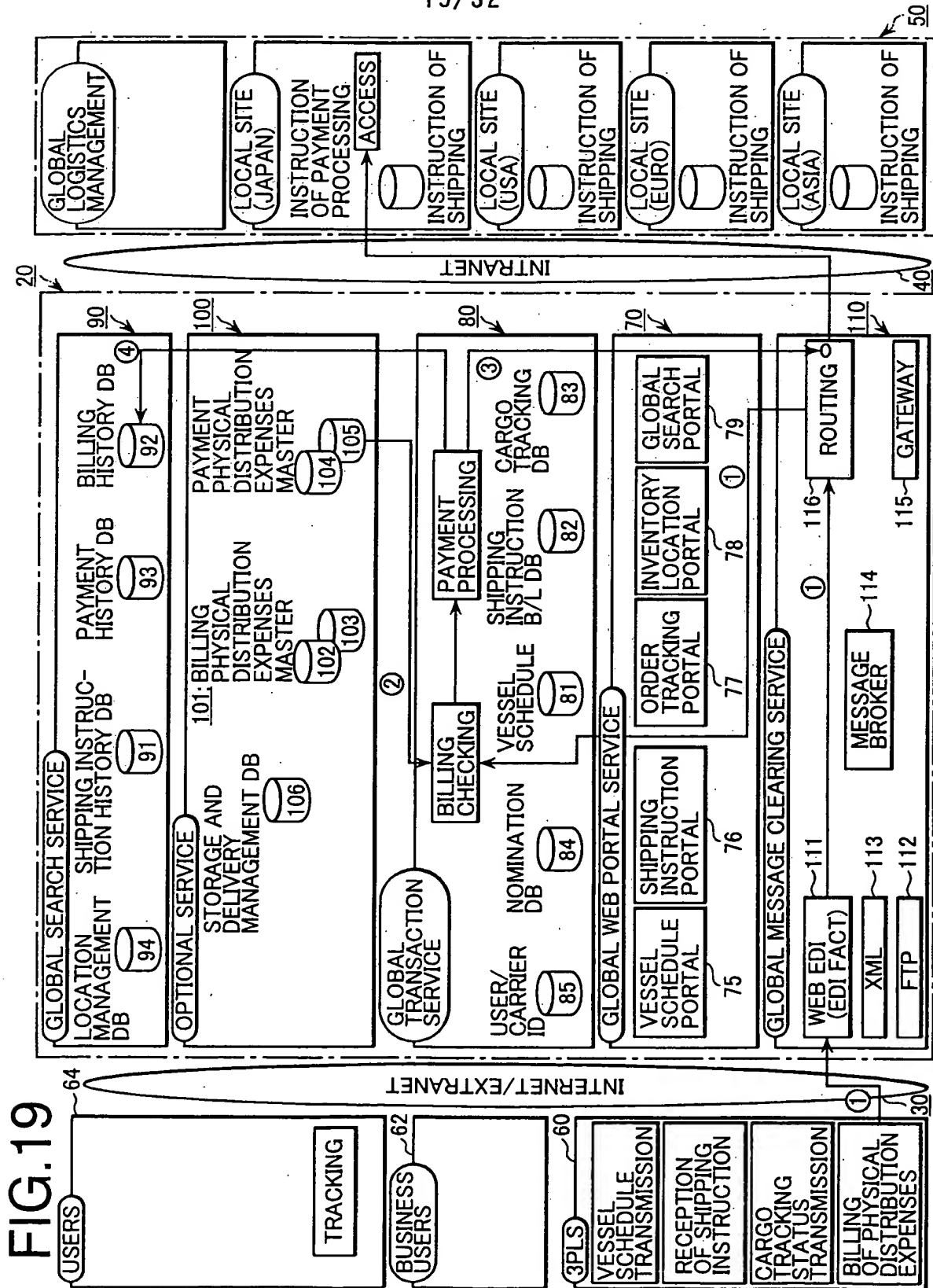


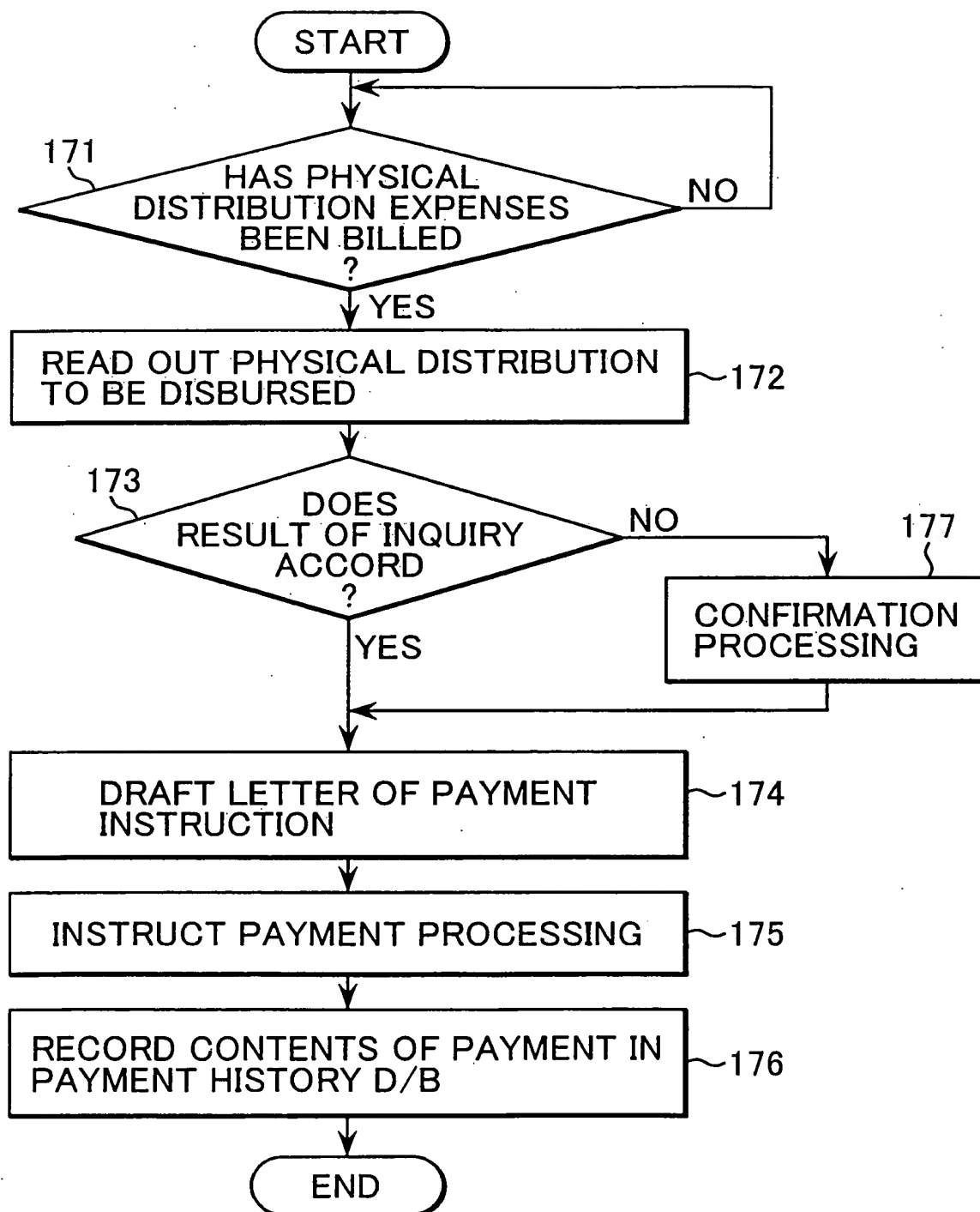
FIG.18

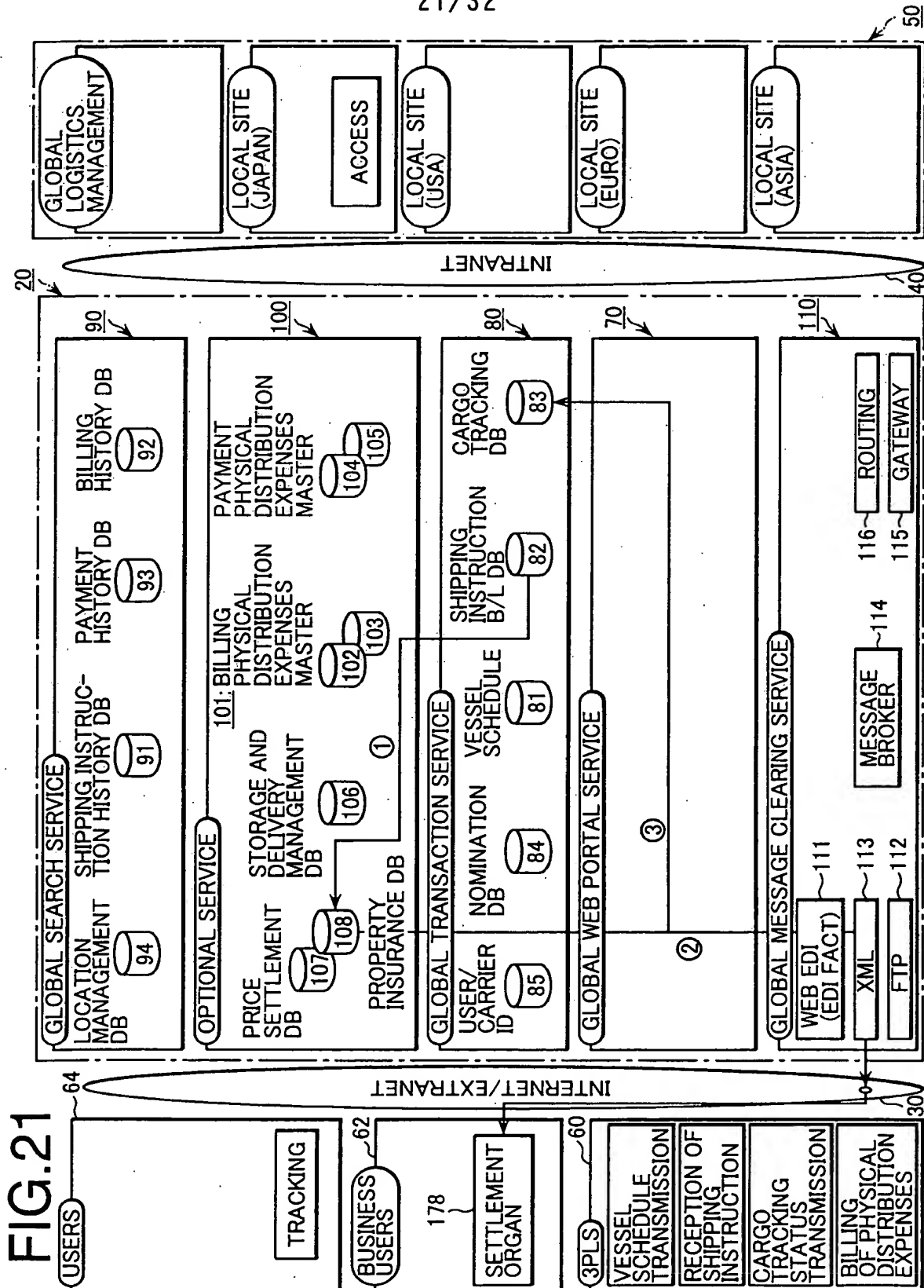




20/32

FIG.20





22/32

FIG.22

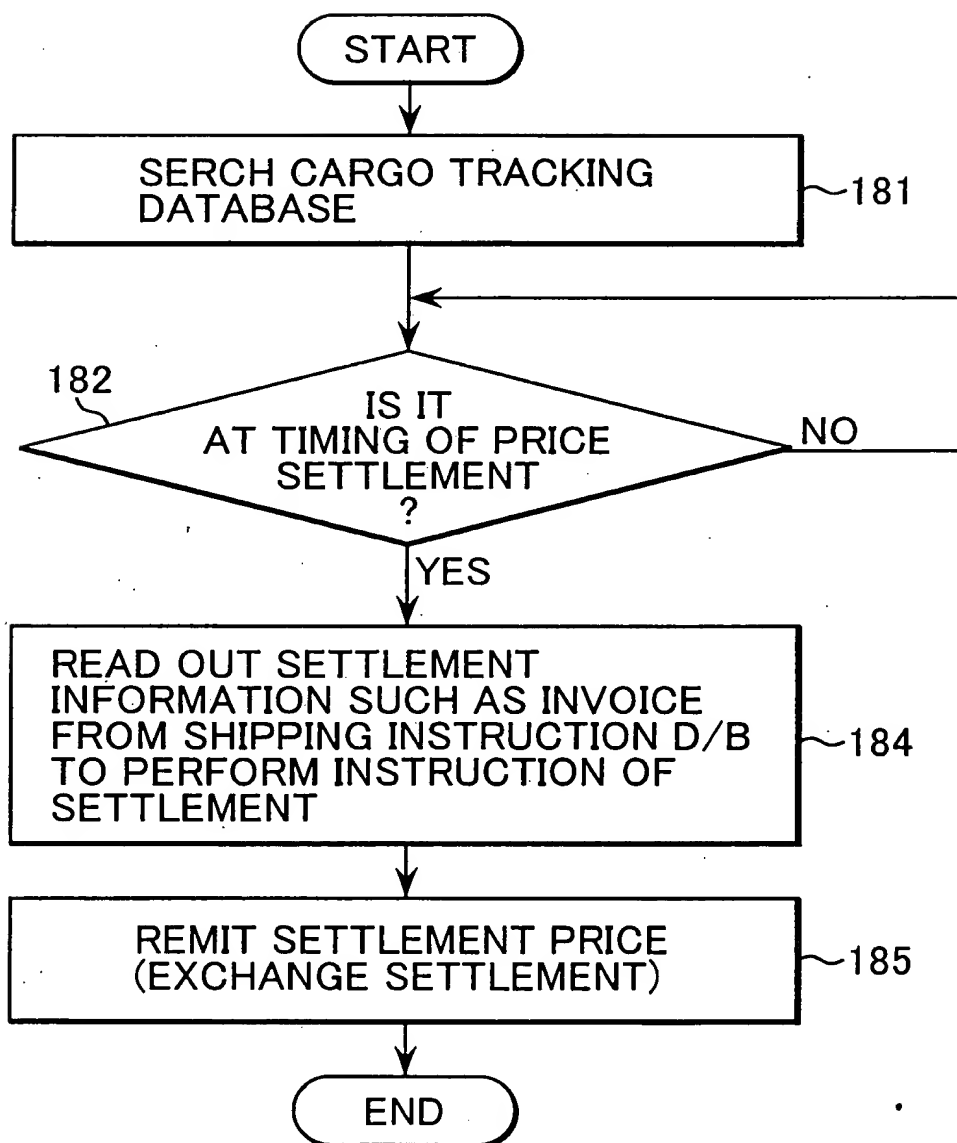
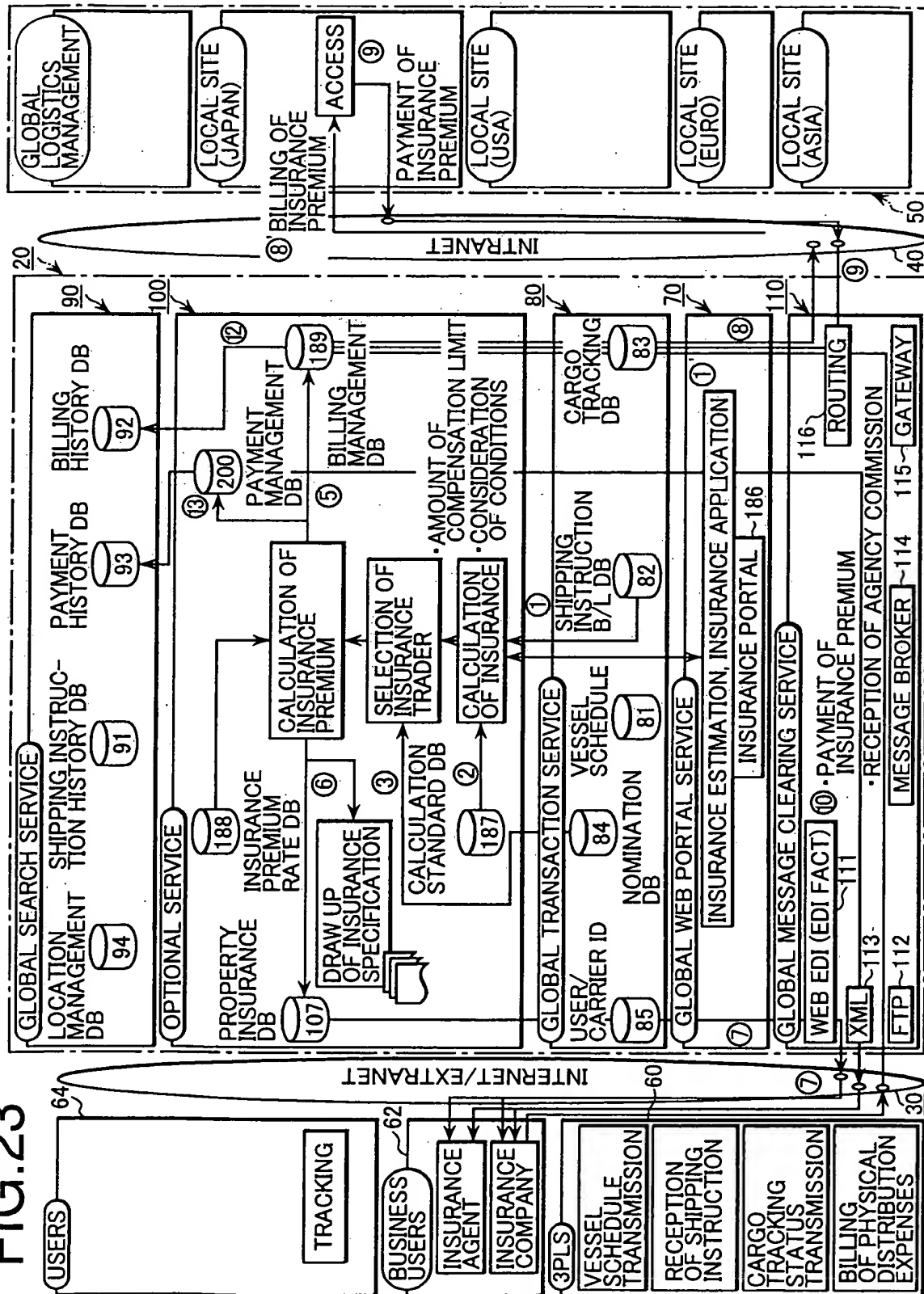


FIG.23



24/32

FIG.24

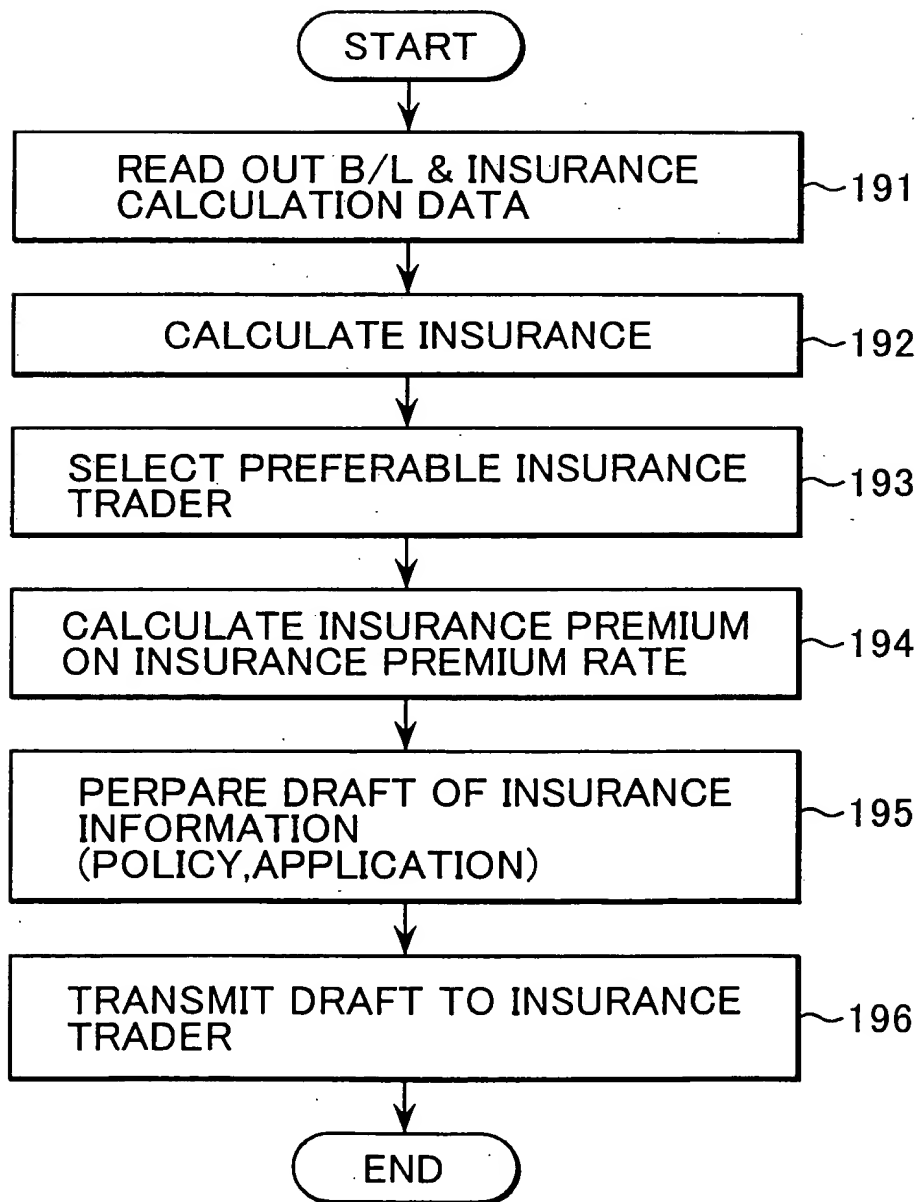
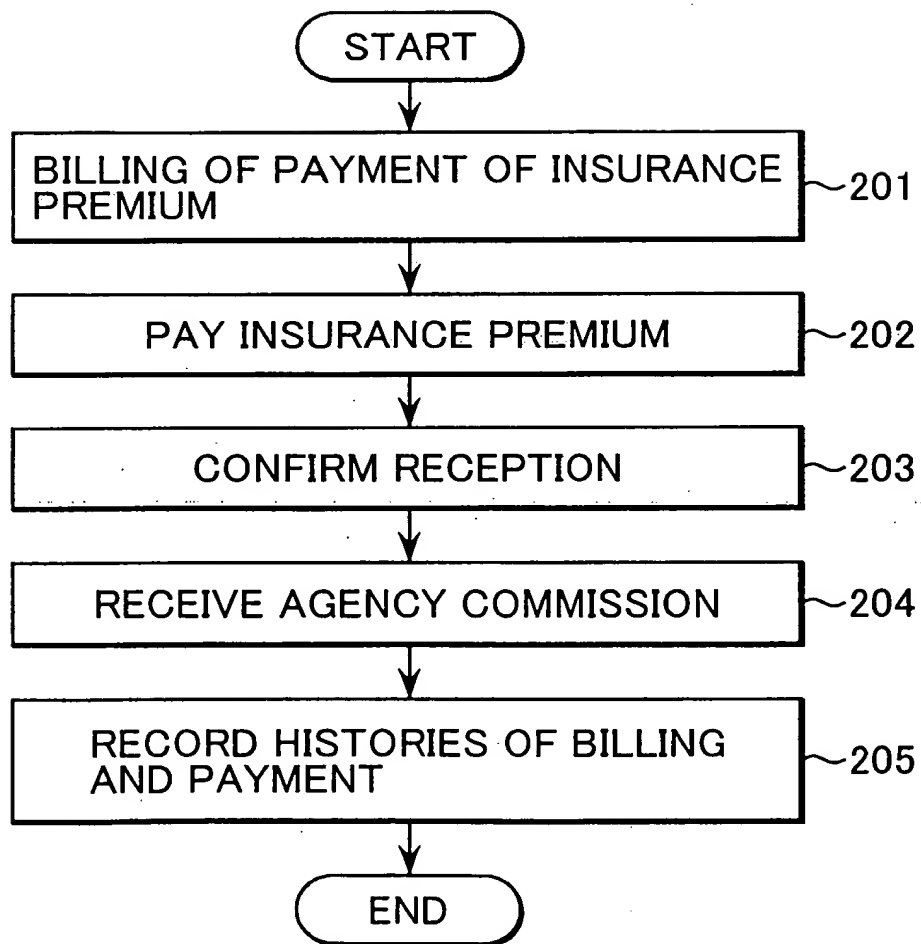
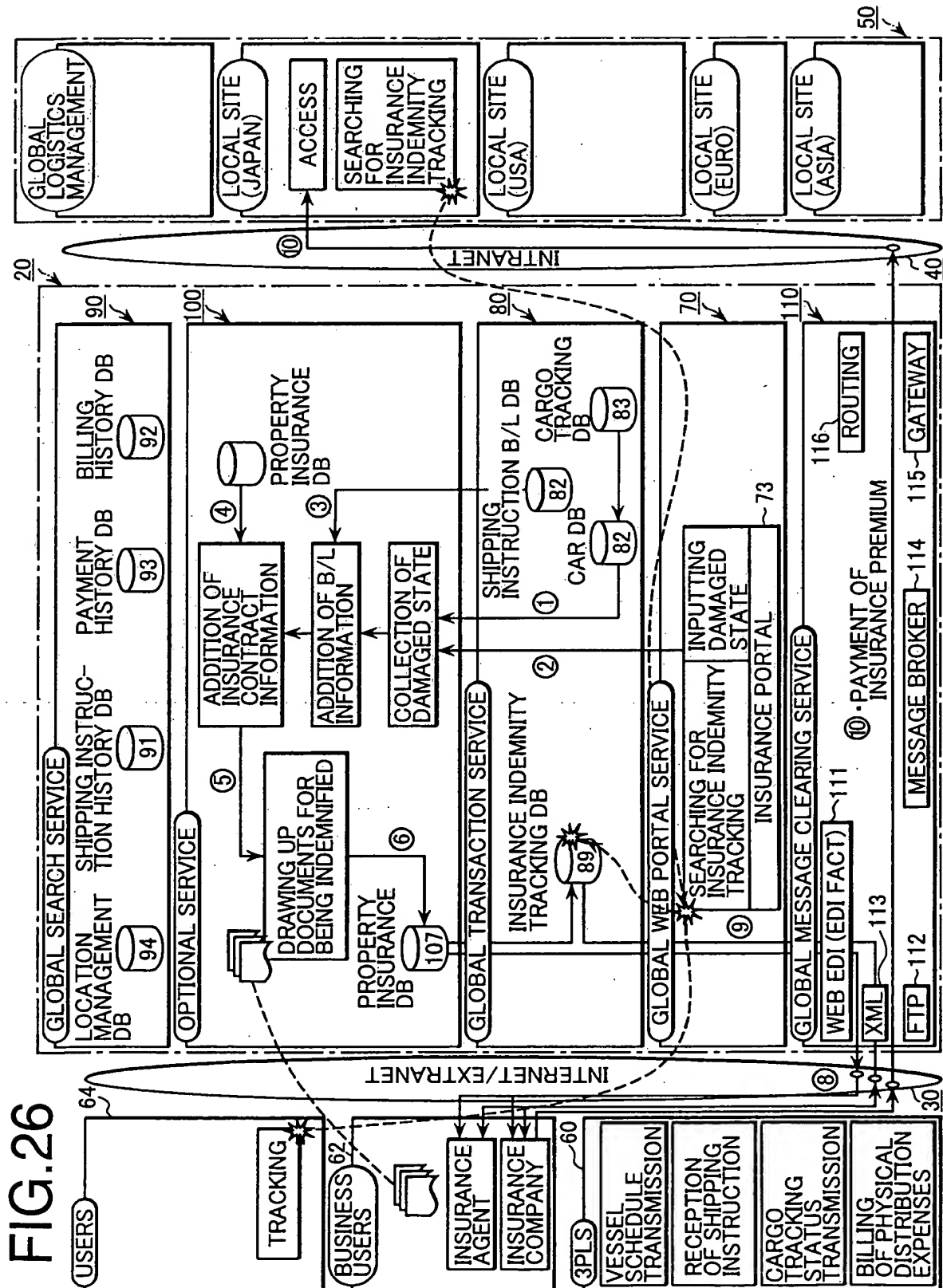




FIG.25

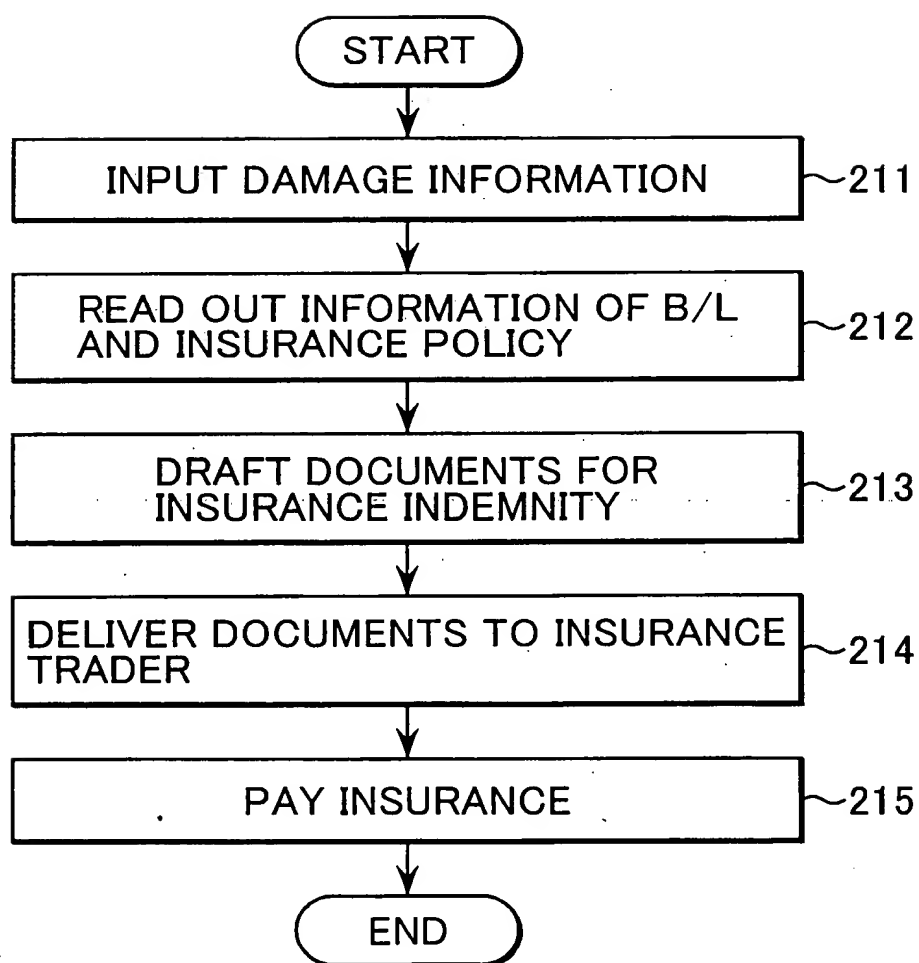


26/10



27/32

FIG.27



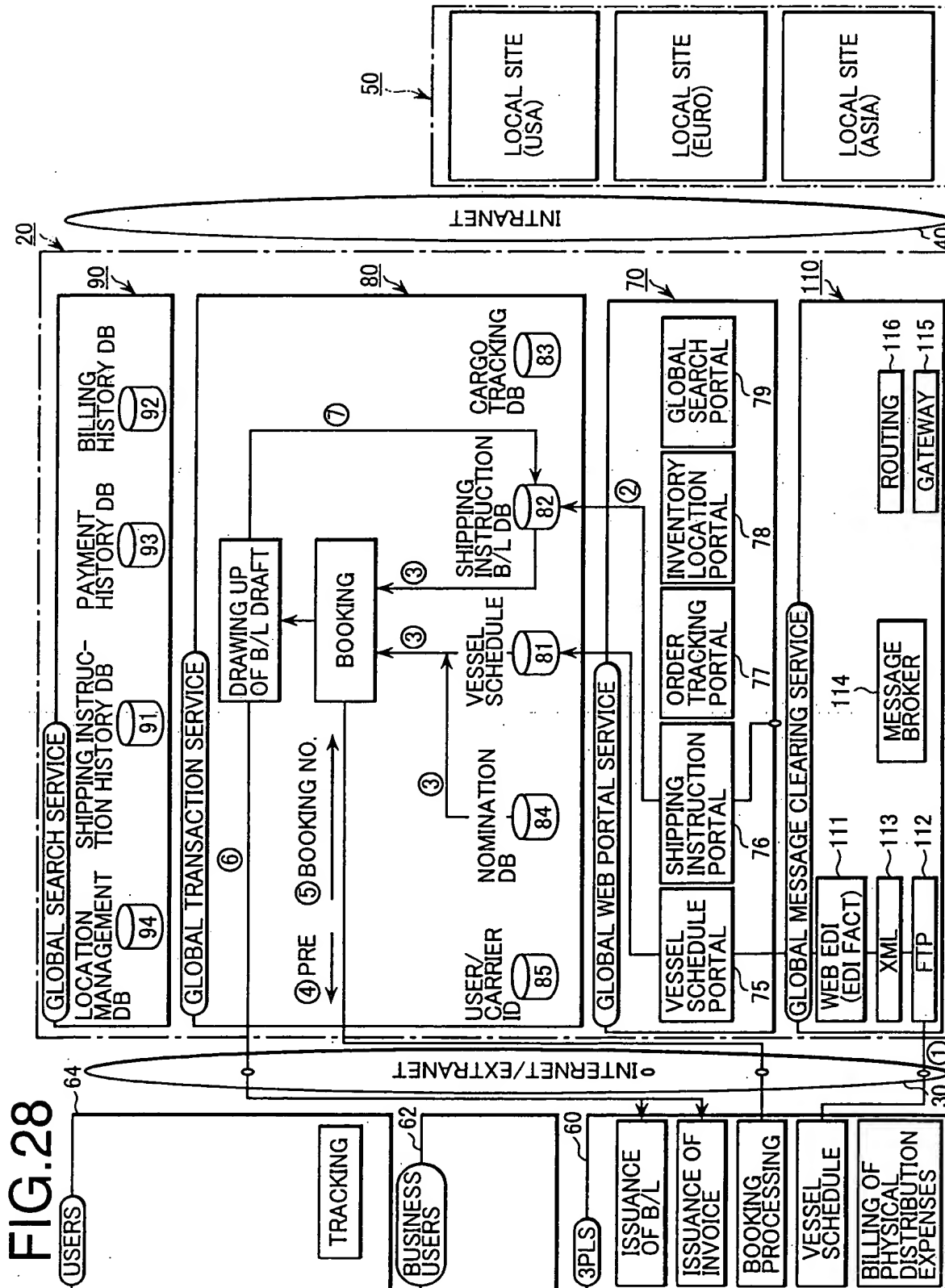


FIG.29

| ITEMS                             | EXPLANATION OF ITEMS                          | ①<br>VESSEL<br>SCHEDULE | ②④<br>BOOKING | ③<br>BOOKING<br>CONFIRMATION | ⑤<br>DRAFT<br>B/L | ⑥<br>CONFIRMED<br>B/L |
|-----------------------------------|---|-------------------------|---------------|------------------------------|-------------------|-----------------------|
| 1 S/I NO.                         | SHIPPING INSTRUCTION NO.                      |                         |               |                              | ●                 | ●                     |
| 2 B/L NO.                         | B/L NO.                                       |                         |               |                              |                   | ●                     |
| 3 B/L DATE                        | B/L ISSUANCE DATE                             |                         |               |                              |                   | ●                     |
| 4 FUNCTION                        | ATTRIBUTE (CANCEL REVISE)                     |                         |               |                              | ●                 | ●                     |
| 5 FAX NO.                         | FAX NO.                                       |                         |               |                              | ●                 | ●                     |
| 6 SERVICE TYPE                    | DOOR DELIVERY OR PORT STOP                    |                         |               |                              | ●                 | ●                     |
| 7 B/L REMARKS                     | B/L REMARKS                                   |                         |               |                              | ●                 | ●                     |
| 8 B/L CLAUSE                      | CLAUSES IN B/L CONTRACT                       |                         |               |                              | ●                 | ●                     |
| 9 NO. OF CONTAINERS OR PKGS       | NUMBER OF CONTAINERS                          | ●                       | ●             | ●                            | ●                 | ●                     |
| 10 UNIT                           | UNIT  | ●                       | ●             | ●                            | ●                 | ●                     |
| 11 PLACE OF ISSUE                 | CODE OF ISSUANCE PLACE OF B/L                 |                         |               |                              | ●                 | ●                     |
| 12 PLACE OF ISSUE (LOCODE)        | ISSUANCE PLACE OF B/L (LOCODE)                |                         |               |                              | ●                 | ●                     |
| 13 PLACE OF ISSUE (NAME LOCATION) | ISSUANCE PLACE OF B/L (NAME)                  |                         |               |                              | ●                 | ●                     |
| 14 BOOKING NO.                    | BOOKING NO.                                   |                         | (●)           | ●                            | ●                 | ●                     |
| 15 PREPAID/COLLECT                | PREPAID OR TO BE COLLECTED OF SHIPPING CHARGE |                         |               |                              | ●                 | ●                     |
| 16 TRANSPORT STAGE QUALIFIER      | FEEDER SHIP / MAIN SHIP                       | ●                       | ●             | ●                            | ●                 | ●                     |
| 17 VOYAGE NO.                     | VOYAGE NO.                                    | ●                       | ●             | ●                            | ●                 | ●                     |
| 18 MODE OF TRANSPORT CODED        | AIR OR BOAT                                   | ●                       | ●             | ●                            | ●                 | ●                     |
| 19 CARRIER CODE                   | TRADER CODE                                   | ●                       | ●             | ●                            | ●                 | ●                     |
| 20 AGENCY                         | NAME OF AGENCY                                | ●                       | ●             | ●                            | ●                 | ●                     |
| 21 OCEAN VESSEL                   | SHIP NAME                                     | ●                       | ●             | ●                            | ●                 | ●                     |
| 22 PLACE OF RECEIPT               | NAME OF CARGO RECEPTION PLACE                 | ●                       | ●             | ●                            | ●                 | ●                     |
| 23 POL                            | CODE OF LOADING PORT                          | ●                       | ●             | ●                            | ●                 | ●                     |
| 24 POD                            | CODE OF DISCHARGING PORT                      | ●                       | ●             | ●                            | ●                 | ●                     |
| 25 PLACE OF DELIVERY              | CODE OF PLACE OF CARGO DELIVERY               | ●                       | ●             | ●                            | ●                 | ●                     |
| 26 PLACE OF RECEIPT(NAME)         | CODE OF CARGO RECEPTION PLACE                 | ●                       | ●             | ●                            | ●                 | ●                     |
| 27 POL(NAME)                      | NAME OF LOADING PORT                          | ●                       | ●             | ●                            | ●                 | ●                     |
| 28 POD(NAME)                      | NAME OF DISCHARGING PORT                      | ●                       | ●             | ●                            | ●                 | ●                     |
| 29 PLACE OF DELIVERY(NAME)        | NAME OF PLACE OF CARGO DELIVERY               | ●                       | ●             | ●                            | ●                 | ●                     |
| 30 SHIPPER CODE                   | CODE OF SHIPPER                               |                         |               |                              | ●                 | ●                     |
| 31 CONSIGNEE CODE                 | CONSIGNEE CODE                                |                         |               |                              | ●                 | ●                     |

30/32

FIG.30

| ITEMS                                      | EXPLANATION OF ITEMS                                  | ①<br>VESSEL<br>SCHEDULE | ②④<br>BOOKING | ③<br>BOOKING<br>CONFIRMATION | ⑤<br>DRAFT<br>B/L | ⑥<br>CONFIRMED<br>B/L |
|--|---|-------------------------|---------------|------------------------------|-------------------|-----------------------|
| 32 NORIFY PARTY CODE 1                     | CODE OF PARTY TO BE NOTICED OF ARRIVALS 1             |                         |               |                              | ●                 | ●                     |
| 33 NORIFY PARTY CODE 2                     | CODE OF PARTY TO BE NOTICED OF ARRIVALS 2             |                         |               |                              | ●                 | ●                     |
| 34 SHIPPER CODE (NAME & ADDRESS)           | NAME AND ADDRESS OF SHIPPER                           |                         |               |                              | ●                 | ●                     |
| 35 CONSIGNEE CODE (NAME & ADDRESS)         | NAME AND ADDRESS OF CONSIGNEE                         |                         |               |                              | ●                 | ●                     |
| 36 NORIFY PARTY CODE 1<br>(NAME & ADDRESS) | NAME AND ADDRESS OF PARTY TO BE NOTICED OF ARRIVALS 1 |                         |               |                              | ●                 | ●                     |
| 37 NORIFY PARTY CODE 2<br>(NAME & ADDRESS) | NAME AND ADDRESS OF PARTY TO BE NOTICED OF ARRIVALS 2 |                         |               |                              | ●                 | ●                     |
| 38 WAYBILL OR B/L INDICATOR                | INDICATOR WHETHER WAYBILL OR B/L                      |                         |               |                              | ●                 | ●                     |
| 39 NO. OF ORIGINAL B/L                     | NUMBER OF ISSUED ORIGINAL B/L                         |                         |               |                              | ●                 | ●                     |
| 40 B/L TOTAL # OF PACKAGE                  | NUMBER OF PACKAGES INCLUDED IN B/L                    |                         |               |                              | ●                 | ●                     |
| 41 TYPE                                    | TYPE OF B/L   |                         |               |                              | ●                 | ●                     |
| 42 DESCRIPTION OF GOODS                    | CONTENTS  |                         |               |                              | ●                 | ●                     |
| 43 TOTAL VOLUME                            | TOTAL (M <sup>3</sup> )                               |                         |               |                              | ●                 | ●                     |
| 44 TOTAL WEIGHT                            | TOTAL (KG)  |                         |               |                              | ●                 | ●                     |
| 45 UNIT                                    | (UNIT)  |                         |               |                              | ●                 | ●                     |
| 46 CASE MARK                               | CASE MARK   |                         |               |                              | ●                 | ●                     |
| 47 CONTAINER NO.                           | CONTAINER NO.   |                         |               |                              | ●                 | ●                     |
| 48 CONTAINER TYPE                          | CONTAINER TYPE  |                         |               |                              | ●                 | ●                     |
| 49 UNIT                                    | (UNIT)  |                         |               |                              | ●                 | ●                     |
| 50 GROSS WEIGHT/CONTAINER                  | TOTAL IN CONTAINER (KG)                               |                         |               |                              | ●                 | ●                     |
| 51 GROSS VOLUME/CONTAINER                  | TOTAL IN CONTAINER (M <sup>3</sup> )                  |                         |               |                              | ●                 | ●                     |
| 52 # OF PACKAGE/CONTAINER                  | NUMBER OF PACKAGES IN CONTAINER                       |                         |               |                              | ●                 | ●                     |
| 53 SEAL NO.                                | SEAL NO. FOR SEALING OF CONTAINER                     |                         |               |                              | ●                 | ●                     |

FIG.31

|    | DATABASE ITEMS OF SHIPPING<br>INSTRUCTION PHYSICAL<br>DISTRIBUTION BASIC SIX PIECES<br>OF INFORMATION | EXPLANATION OF ITEMS                                   | E-LOG |                     |
|----|---|--|-------|---------------------|
| 1  | CUSTOMER P/O NO.  | CUSTOMER P/O NO.                                       | ●     |                     |
| 2  | B/G P/O NO.   | BUSINESS GROUP P/O NO.                                 | ●     |                     |
| 3  | D/O NO.   | D/O NO.  | ●     | WHO                 |
| 4  | S/I NO.   | SHIPPING INSTRUCTION NO. TO<br>TRADER                  | ●     |                     |
| 5  | B/L NO.   | B/L NO.  | ●     |                     |
| 6  | PLACE OF RECEIPT  | CODE OF CARGO RECEPTION<br>PLACE                       | ●     | FROM WHICH<br>PLACE |
| 7  | REQUEST DATE & TIME   | REQUESTED DATE AND TIME OF<br>CARGO RECEPTION          | ●     |                     |
| 8  | PLACE OF DELIVERY   | CODE OF PLACE OF CARGO<br>DELIVERY                     | ●     | TO WHICH<br>PLACE   |
| 9  | REQUEST DATE & TIME   | REQUESTED DATE AND TIME OF<br>DELIVERY                 | ●     | WHEN                |
| 10 | PRODUCT CODE  | PRODUCT CODE (GOODS CODE)                              | ●     | WHAT                |
| 11 | NO. OF PACKAGES   | QUANTITY   | ●     | HOW MANY            |
| 12 | COST PAYER  | PAYER OF PHYSICAL<br>DISTRIBUTION EXPENSES             | ●     |                     |
| 13 | TIMING OF COST BILLING  | TIMING OF BILLING OF PHYSICAL<br>DISTRIBUTION EXPENSES | ●     |                     |

FIG.32

